## ABSTRACT OF THE DISCLOSURE

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that

An audio processing apparatus is disclosed which includes a first filter means for converting n-channel (n ≥ 1, positive integer) audio signals input from at least one signal source into two-channel signals, a pair of second filter means to which two-channel output signals from the first filter means are input and which have transfer functions with an are input and which have transfer functions with an are input and an output unit for supplying a pair of output signals from the pair of second filter means to left and right loudspeaker units of a headphone device.